

# BINDING RULINGS

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Since January 1st, 1989, Customs has offered Binding Ruling advice on Classification, Marking, Valuation, Assists and Admissibility issues relating to prospective import shipments. A Binding Ruling may allow you to fix your duty costs, ascertain Marking acceptability and provide a basis to construct an Import Compliance program within your own business. In most instances, Customs will provide you a ruling within 30 days of your request. These rulings are binding at all ports of entry unless revoked by the Customs Office of Regulations and Rulings. A copy of the Binding Ruling, when issued, must be attached to all Entry summaries. A maximum of five items of the same class or kind is allowed per request. Your ruling request must contain the following:

- The names, address and other identifying information of all interested parties.
- The manufacturer name and address and/or ID code.
- The names of the ports in which the merchandise will be entered.
- A description of the transaction.
- A statement from the Importer that to his/her knowledge, there are no issues on the commodity pending before either Customs Service or any court, and whether classification advice had previously been sought from a Customs officer and if so, from whom and what advice was rendered, if any.
- A full and complete description of the article including it's principal use in the USA.
- The commercial, common or technical designation and if necessary, its chemical analysis and CAS number and the relative weights of each component.
- Inclusion of special invoicing detail as per CF 141, as applicable.
- Samples (individually packed for mailing) and/or illustrative literature and any other information that may assist Customs in determining the correct tariff classification of the article.

Ruling requests are mailed to:

Director National Commodity Specialist Division  
U. S. Customs and Border Protection  
Attn: CIE / Ruling Request  
One Penn Plaza 10th floor  
New York, NY 10119